

REFERENCE TITLE: general hospitals; property tax classification

State of Arizona
House of Representatives
Forty-eighth Legislature
Second Regular Session
2008

HB 2421

Introduced by
Representatives Nelson, Lujan, Meza

AN ACT

AMENDING SECTION 42-12004, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX CLASSES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-12004, Arizona Revised Statutes, is amended to
3 read:
4 **42-12004. Class four property**
5 A. For purposes of taxation, class four is established consisting of:
6 1. Real and personal property and improvements to the property that
7 are used solely as leased or rented property for residential purposes, that
8 are not included in class one, two, three, six, seven or eight and that are
9 valued at full cash value.
10 2. Child care facilities that are licensed under title 36, chapter 7.1
11 and that are valued at full cash value.
12 3. Real and personal property and improvements to property that are
13 used to operate nonprofit residential housing facilities that are structured
14 to house or care for persons who are handicapped or sixty-two years of age or
15 older and that are valued at full cash value.
16 4. Real and personal property and improvements that are used to
17 operate licensed residential care institutions or licensed nursing care
18 institutions that provide medical services, nursing services or health
19 related services and that are structured to house or care for persons who are
20 handicapped or sixty-two years of age or older and that are valued at full
21 cash value.
22 5. Real and personal property consisting of no more than four rooms of
23 owner-occupied residential property that are leased or rented to transient
24 lodgers at no more than a fifty per cent average annual occupancy rate,
25 together with furnishing no more than a breakfast meal, by the owner of the
26 property and that is valued at full cash value.
27 6. Real and personal property consisting of residential dwellings that
28 are maintained for occupancy by agricultural employees as a condition of
29 employment or as a convenience to the employer, that is not included in class
30 three and that is valued at full cash value. The land associated with these
31 dwellings shall be valued as agricultural land pursuant to chapter 13,
32 article 3 of this title.
33 7. Real property and improvements to property constituting common
34 areas that are valued pursuant to chapter 13, article 9 of this title.
35 8. Real and personal property that is defined as timeshare property by
36 section 32-2197 and valued pursuant to chapter 13, article 10 of this title,
37 except for any property used for commercial, industrial or transient
38 occupancy purposes and included in class one to the extent of that use.
39 9. **REAL AND PERSONAL PROPERTY AND IMPROVEMENTS THAT ARE PART OF A
40 LICENSED GENERAL HOSPITAL SUBJECT TO THE EMERGENCY MEDICAL TREATMENT AND
41 ACTIVE LABOR ACT (P.L. 99-272; 100 STAT. 164; 42 UNITED STATES CODE SECTION
42 1395dd) AND ANY SATELLITE FACILITIES THAT ARE SUBJECT TO THE EMERGENCY
43 MEDICAL TREATMENT AND ACTIVE LABOR ACT AND INCLUDED IN THE GENERAL HOSPITAL'S
44 SINGLE GROUP LICENSE PURSUANT TO TITLE 36, CHAPTER 4, ARTICLE 2.**
45 B. Subsection A, paragraphs 3, ~~and~~ 4 **AND** 9 of this section shall not
46 be construed to limit eligibility for exemption from taxation under chapter
47 11, article 3 of this title.